



Treasury Financial Manual

Transmittal Letter No. S2 05-02

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: U.S. Government Standard General Ledger

1. Purpose

This transmittal letter revises the U.S. Government Standard General Ledger (USSGL). It replaces all previous amendments.

2. Changes to the USSGL

Summary of Changes—This report incorporates changes made throughout the document since the last formal publication, S2-05-01 December 2004.

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2006 reporting. Accounts added or changed are in bold typeface.

Section II: Accounts and Descriptions—This section includes USSGL accounts required for fiscal 2006 and changes to the USSGL accounts and definitions over the past year.

Section III: Account Transactions—This section provides updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective October 1, 2005, for fiscal 2006 reporting.

Section IV: USSGL Attributes—This section describes USSGL attributes. It also shows the USSGL attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I and FACTS II for fiscal 2005 (revised) and 2006.

Section V: USSGL Crosswalks to Standard External Reports—This section provides only fiscal 2005 (revised) report crosswalks. Crosswalks for fiscal 2006 reporting will be published upon release of revised instructions for the Form and Content of the Performance and Accountability Report in OMB Circular No. A-136, Financial Reporting Requirements.

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Yearend Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and the Statement of Custodial Activity.
- OMB Program and Financing (P&F) Schedule.

Section VI: USSGL Crosswalks to the Closing Package Reports—This section provides fiscal 2005 (revised) report crosswalks.

- FMS Reclassified Statements: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position

3. Effective Date

Revisions to Sections III, IV, V and VI (crosswalks for fiscal 2005 reporting) are effective immediately.

Revisions to Sections I, II, IV, VI are effective October 1, 2005.

4. Early Implementation of Specific USSGL Accounts

FMS encourages agencies to use the USSGL accounts listed below for fiscal 2005 yearend reporting. However, use of the accounts is not mandatory until October 1, 2005, for fiscal 2006 reporting. The FACTS II system has been modified to accept these USSGL accounts.

- 4192 Balance Transfers – Unexpired to Expired (Applicable to the Department of Defense only.)
- 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources (Applicable to the Social Security Administration, Department of Health and Human Services, and the Department of the Treasury, Bureau of the Public Debt only.)

5. References

The following references and Web sites contain additional guidance related to this publication:


- OMB Circular No. A-11, “Preparing and Submitting Budget Estimates” (2004).
See <http://www.whitehouse.gov/omb/circulars/a11/04toc.html>.
- OMB Bulletin No. 01-09, “Form and Content of Agency Financial Statements” (September 25, 2001). See <http://www.whitehouse.gov/omb/bulletins/b01-09.html>.
- Volume I, TFM, Part 2, Chapter 4700 (I TFM 2-4700), “Agency Reporting Requirements for the Financial Report of the United States Government.” See <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- Volume I, TFM, the current Yearend Closing bulletin. See <http://www.fms.treas.gov/tfm/vol1/bull.html>.
- Volume I, TFM, Part 2, Chapter 4200 (I TFM 2-4200), “Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)” (July 1995).
See <http://www.fms.treas.gov/tfm/vol1/v1p2c420.txt>.

The USSGL Web site (<http://www.fms.treas.gov/ussgl>) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL Web site to receive notification of all updates and other information concerning the USSGL.

6. Inquiries

Direct questions concerning this transmittal letter to your agency's USSGL Board representative or:

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Richard L. Gregg
Commissioner

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